

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**Caption in Compliance with D.N.J. LBR 9004-1(b)**

Robert J. Feinstein, Esq. (admitted *pro hac vice*)  
Bradford J. Sandler, Esq.  
Paul J. Labov, Esq.  
Colin R. Robinson, Esq.  
PACHULSKI STANG ZIEHL & JONES LLP  
780 Third Avenue, 34<sup>th</sup> Floor  
New York, NY 10017  
Telephone: (212) 561-7700  
Facsimile: (212) 561-7777  
Email: rfeinstein@pszjlaw.com  
bsandler@pszjlaw.com  
plabov@pszjlaw.com  
crobinson@pszjlaw.com

*Counsel to the Plan Administrator*

In re:

BED BATH & BEYOND INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

Hearing Date: May 6, 2025 at 10:00 am

**NOTICE OF WITHDRAWAL OF PLAN ADMINISTRATOR'S THIRD OMNIBUS  
OBJECTION TO CERTAIN CLAIMS  
(Duplicate Tax Claims Filed Against Multiple Debtors)**

Michael Goldberg, solely in his capacity as the Plan Administrator (the "Plan Administrator") to 20230930-DK-Butterfly-1, Inc. (f/k/a/ Bed Bath & Beyond Inc.)<sup>2</sup> and

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

<sup>2</sup> Pursuant to the *Certificate of Amendment of the Certificate of Incorporation of Bed Bath & Beyond Inc.*, which was filed with the State of New York Department of State on September 21, 2023, the name of the entity formerly known as "Bed Bath & Beyond Inc." was changed to *20230930-DK-Butterfly, Inc.* [Filing ID No. 230921001833 DOS ID 315602].

affiliated debtors (the “Debtors”), files this *Notice of Withdrawal of his Third Omnibus Objection to Certain Claims (Duplicate Tax Claims Filed Against Multiple Debtors)*.<sup>3</sup>

On September 19, 2024, counsel to the Plan Administrator filed the *Third Omnibus Objection to Certain Claims (Duplicate Tax Claims Filed Against Multiple Debtors)* (the “Objection”) (Doc. No. 3529) and Notice thereon (Doc. No. 3530). Pursuant to the Objection, the Plan Administrator objected to the following claims (a) Claim Nos. 18028, 18029, 18031, 18032, 18033, 18041, 18042 filed by the California Franchise Tax Board (the “Duplicate California Tax Claims”) and (b) Claim Nos. 15512, 15515, 15516, 15517, 15518, 15519, 15522, 17907, 12864, 12871, 12892, 12908, 13938, 13939, 14031, 17906 filed by the Texas Comptroller of Public Accounts (the “Duplicate Texas Tax Claims”). Since that date, counsel to the Plan Administrator and the Claimants have engaged in discussions regarding the Objection and have extended the response dates and adjourned the hearing on the Objections numerous times. The current hearing on the Objection is set for May 8, 2025 at 10:00 a.m.

On April 23, 2025, the Plan Administrator filed a complaint against the Texas Comptroller of Public Accounts pursuant to which the Plan Administrator (a) seeks a turn over of certain Overpayments (as defined in the Complaint); (b) objects to certain Sales & Use Tax Claims (as defined in the Complaint) and (c) objects to the Duplicate Texas Tax Claims (Adversary Proceeding No. 25-01184 (the “Texas Tax Adversary”)).

On April 23, 2025, the Plan Administrator filed a complaint against the Franchise Tax Board of the State of California pursuant to which the Plan Administrator (a) seeks a turn over of certain Overpayments (as defined in the Complaint); (b) objects to certain Sales & Use Tax Claims and certain Franchise Tax Claims (as defined in the Complaint) and (c) objects to he

---

<sup>3</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Plan (defined below) and Confirmation Order (defined below), as applicable.

Duplicate California Tax Claims (Adversary Proceeding No. 25-01181 (the “California Tax Adversary”)).

Accordingly, as the Objection to the Duplicate Texas Tax Claims will be litigated and/or otherwise resolved in the Texas Tax Adversary and the Objection to the California Duplicate Tax Claims will be litigated and/or otherwise resolved in the California Tax Adversary, the Plan Administrator hereby withdraws the Objection. The Objection is withdrawn without prejudice to, *inter alia*, the Plan Administrator’s claims, causes of action and objections set forth in the Texas Tax Adversary and California Tax Adversary, respectively.

Dated: April 28, 2025

/s/ Colin R. Robinson

Robert J. Feinstein, Esq. (admitted *pro hac vice*)

Bradford J. Sandler, Esq.

Paul J. Labov, Esq.

Colin R. Robinson, Esq.

**PACHULSKI STANG ZIEHL & JONES LLP**

780 Third Avenue, 34th Floor

New York, NY 10017

Telephone: (212) 561-7700

Facsimile: (212) 561-7777

Email: rfeinstein@pszjlaw.com

bsandler@pszjlaw.com

plabov@pszjlaw.com

crobinson@pszjlaw.com

*Counsel to the Plan Administrator*